

**216A.98 Audit.**

Each community action agency shall be audited annually but shall not be required to obtain a duplicate audit to meet the requirements of this section. In lieu of an audit by the auditor of state, the community action agency may contract with or employ a certified public accountant to conduct the audit, pursuant to the applicable terms and conditions prescribed by sections 11.6 and 11.19 and an audit format prescribed by the auditor of state. Copies of each audit shall be furnished to the division in a manner prescribed by the division.

86 Acts, ch 1245, §1247

C87, §601K.98

89 Acts, ch 264, §9

C93, §216A.98

2010 Acts, ch 1031, §132, 170

Section amended